

109TH CONGRESS
2D SESSION

H. R. 5702

To suspend the excise tax on fuel used in commercial aviation.

IN THE HOUSE OF REPRESENTATIVES

JUNE 28, 2006

Mr. LINDER introduced the following bill; which was referred to the
Committee on Ways and Means

A BILL

To suspend the excise tax on fuel used in commercial
aviation.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Aviation Industry Tax
5 Equity Act of 2006”.

6 **SEC. 2. SUSPENSION OF EXCISE TAX ON AVIATION FUEL**
7 **USED IN COMMERCIAL AVIATION.**

8 (a) IN GENERAL.—During the suspension period—

9 (1) the rate of tax under clause (i) of section
10 4081(a)(2)(C) of the Internal Revenue Code of 1986
11 shall be zero, and

1 (2) clause (ii) of section 6427(l)(4)(A) of such
2 Code shall not apply.

3 (b) DEFINITIONS.—For purposes of this section—

4 (1) SUSPENSION PERIOD.—The term “suspension
5 period” means the period beginning on the tax
6 suspension date and ending on the suspension termination
7 date.

8 (2) TAX SUSPENSION DATE.—The term “tax
9 suspension date” means the day after the date of
10 the enactment of this Act.

11 (3) SUSPENSION TERMINATION DATE.—The
12 term “suspension termination date” means Sep-
13 tember 30, 2007.

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